



March 8, 2022

To the Honorable Council  
City of Norfolk, Virginia

**Item Number: C-7**

Re: Tax Overpayment – CACI, Inc. - Federal

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to CACI, Inc. - Federal in the amount of \$909,361.00 plus interest based upon the overpayment of its 2013, 2014, 2015, 2016, and 2017 Business License Tax, resulting in a refund due of \$909,361.00, plus interest.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "BAPishko", is written over a light blue horizontal line.

Bernard A. Pishko  
City Attorney

BAP:sb  
Attachment

**Supporting Material:**

- CACI\_ Inc. - Federal - Certificate (PDF)
- CACI\_ Inc. - Federal - Interest Calculations (PDF)
- Refund Request Summary (PDF)

Form and Correctness Approved:

*BAP*

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose

By: 

Office of the City Attorney

Contents Approved:

By: 

Commissioner of Revenue



Shenette Felton, Director of Finance

NORFOLK, VIRGINIA

## Ordinance No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO  
ISSUE A REFUND TO CACI, INC. - FEDERAL BASED  
UPON THE OVERPAYMENT OF ITS BUSINESS LICENSE  
TAX FOR TAX YEARS 2013, 2014, 2015, 2016,  
AND 2017.

- - -

WHEREAS, the Commissioner of the Revenue has  
determined that the 2013, 2014, 2015, 2016, and 2017 business  
license tax was overpaid by CACI, Inc. - Federal and has  
corrected this assessment in accordance with Virginia Code  
§58.1-3981; and

WHEREAS, the Commissioner of the Revenue has certified  
with the consent of the City Attorney that the aforementioned  
taxpayer paid all taxes due and is entitled to a refund of  
business license tax paid in the amount of \$909,361.00, plus  
interest pursuant to Virginia Code §58.1-3981; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$909,361.00, plus interest at  
the rate established by applicable law, is hereby

appropriated for a refund to CACI, Inc. - Federal for overpayment of its 2013, 2014, 2015, 2016, and 2017 business license tax.

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to CACI, Inc. - Federal in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

CERTIFICATION OF FUNDING

Refund Account No.:	<u>1000 104 4101 01</u>	Amount:	<u>\$909,361.00</u>
Interest Account No.:	<u>1000 104 010 4101 03</u>	Amount:	<u>\$437,652.00</u>

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**CACI, Inc. Federal**

**February 1, 2022**

**Overview:**

The taxpayer erroneously overreported gross receipts which resulted in a refund.

In compliance with Norfolk Code § 24-7, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Fiscal Impact:**

This refund reduces the Business License tax by **\$909,361.00** in the fiscal year 2022.

**Conclusion:**

It is recommended that the City Attorney consent to the issuance of the refund and call for the City Council to direct the City Treasurer to refund the business license overpayment.

**Certification**

I, Blythe A. Scott, Commissioner of the Revenue for the City of Norfolk, certify that the above-named company is due a refund as specified by Virginia Code §58.1-3981 due to the overpayment of Business license taxes.

  
\_\_\_\_\_  
Blythe A. Scott, Commissioner of the Revenue

2.2.2022  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Bernard Pishko, City Attorney

2/7/2022  
\_\_\_\_\_  
Date

City Attorney Copy

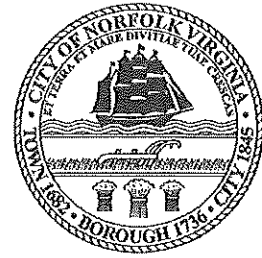
Attachment: CACI\_Inc. - Federal - Certificate (CACI, Inc. - Federal - Business License Tax Refund)

CACI BPOL Filing  
CACI Federal Refund Summary  
City of Norfolk

	<u>Total</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	
Tax Liability Paid with Original Filing	1,474,095	230,102	189,164	237,375	365,362	452,093	
Updated Tax Liability - PAYROLL ONLY	708,503	230,102	138,828	119,188	108,398	111,988	
Taxable Gross Receipts		\$ 55,700,947	\$ 27,241,814	\$ 25,255,186	\$ 23,345,345	\$ 25,327,290	
Updated Tax Liability - PAYROLL WITH DEDUCTION	564,734	200,523	98,071	90,919	84,043	91,178	
Refund - PAYROLL ONLY	765,591	-	50,336	118,186	256,964	340,105	
Refund - PAYROLL WITH DEDUCTION	909,361	29,578	91,093	146,456	281,319	360,914	909,361
Interest from Pay Date to Current (3/22)	437,652	9,021	33,249	62,244	136,440	196,698	
		2/24/2017	2/29/2016	3/2/2015	3/7/2014	2/26/2013	
Total Refund with Interest	1,347,013	38,599	124,342	208,700	417,758	557,613	
Grand Total	1,347,013	1,347,013	REFUND				



**BLYTHE A. SCOTT**  
COMMISSIONER OF THE REVENUE  
P.O. BOX 2260 NORFOLK, VIRGINIA 23501-2260



**Re: Summary of Refund Request**

Business Name: **CACI, Inc - Federal**  
Tax Type: **Business License**

CACI, Inc - Federal erroneously overreported gross receipts which resulted in a refund.

**Assessment Correction:**

§ 58.1-3981 A. If the commissioner of the revenue, or other official performing the duties imposed on commissioners of the revenue under this title, is satisfied that he has erroneously assessed such applicant with any such tax, he shall correct such assessment. If the assessment exceeds the proper amount, he shall exonerate the applicant from the payment of so much as is erroneously charged if not paid into the treasury of the county or city. If the assessment has been paid, the governing body of the county or city shall, upon the certificate of the commissioner with the consent of the town, city or county attorney, or if none, the attorney for the Commonwealth, that such assessment was erroneous, direct the treasurer of the county, city or town to refund the excess to the taxpayer, with interest if authorized pursuant to § 58.1-3918 or in the ordinance authorized by § 58.1-3916, or as otherwise authorized in that section. However, the governing body of the county, city or town may authorize the treasurer to approve and issue any refund up to \$5,000 as a result of an erroneous assessment.

**Calculation:**

See the attached Memorandum of Corrected Assessment by Commissioner of Revenue.

**CITY ATTORNEY COPY**